



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 8, 2021

Ron Zwanziger  
Chief Executive Officer, Chairman and Director  
LumiraDx Limited  
c/o Ocorian Trust (Cayman) Limited  
PO Box 1350, Windward 3, Regatta Office Park  
Grand Cayman KY1-1108  
Cayman Islands

**Re: LumiraDx Limited**  
**Registration Statement on Form F-4**  
**Exhibit Nos. 4.8, 10.5, 10.6, 10.7, 10.8, 10.9, 10.10, 10.11 and 10.15**  
**Filed July 7, 2021**  
**File No. 333-257745**

Dear Mr. Zwanziger:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance